

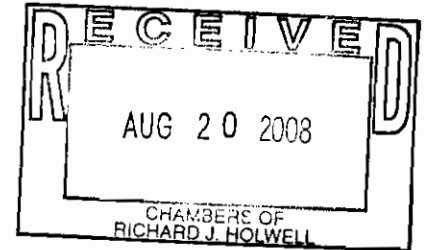
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August 20, 2008

BY FACSIMILE

Hon. Richard J. Holwell, District Judge
United States District Court
Southern District of New York
Daniel Patrick Moynihan
United States Courthouse
500 Pearl Street, Room #1950
New York, NY 10007



Re: **Citigroup Global Markets Realty Corp. v. Accredited Home Lenders, Inc.,**
08 Civ. 3545 (RJH)(DCF)

Dear Judge Holwell:

We represent defendant Accredited Home Lenders, Inc. ("AHL") in the above-captioned matter. We write to respectfully request that AHL's time to respond to plaintiff Citigroup Global Markets Realty Corp.'s ("Citi") amended complaint be extended by three weeks from August 29, 2008 to September 19, 2008. Counsel for Citi consents to this request.

This request is necessitated by a combination of the substantial additions made to Citi's newly-filed amended complaint, which adds 45 more pages and 70 more paragraphs, as well as a 183-page appendix, and counsel's approaching vacation plans. The three weeks requested is the same amount of additional time Citi requested and received to amend its complaint on top of the three weeks it was initially granted. The requested extension would make Citi's opposition filing due October 20, 2008 (from September 29) and AHL's reply briefing due November 3, 2008 (from October 13).

This is AHL's first request for an extension of its time to respond to the amended complaint. Prior to Citi's filing of an amended complaint, the parties' two joint applications to extend AHL's time to respond to the initial complaint were granted.

We appreciate the Court's consideration of these requests.

Respectfully submitted,

Alex Lipman / BF
Alex Lipman

cc: Patrick J. Boyle, Esq. (counsel for Citi)
William M. Cooney, Esq. (counsel for Citi)

Application Granted
SO ORDERED
8/25/08
R. Holwell